



Judicial Council of California
Administrative Office of the Courts

Trial Court Financial Policies and Procedures

Procedure No. **Appendix C**
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BUDGET PROGRAM (PECT) STRUCTURE

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Budget Program (PECT) Structure

Introduction

The trial court Budget Program Structure consists of four levels of increasing detail that are used to develop and manage the trial court budget:

1. **Program:** This is the summary level, which includes all elements of Trial Court Operations – Program 10 and Court Administration – Program 90. Court Administration is reflected as a distributed expense against trial court operations in the Schedule 1 - Baseline Budget.
2. **Element:** This is the second level of budget detail, which breaks down the two programs into the major court operations and administration elements.
3. **Component:** The Component level is the third level of budget detail. It further segregates trial court operations funds into categories for different types of court cases and other support services.
4. **Task:** The Task level is the most detailed budget category. It is used to segregate funds within the Criminal and Families and Children components of the Trial Court Operations Program, Case Type Services element.

The trial court Budget Program Structure, showing the relationship between programs, elements, components, and tasks and the associated numbering conventions is summarized in the table presented on the following page.

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Trial Court Budget Program Structure

PROGRAM	ELEMENT	COMPONENT	TASK
Trial Court Operations 10.00.000.000	Judges and Courtroom Support 10.10.000.000	N/A	N/A
	Case Type Services 10.20.000.000	Criminal 10.20.010.000	Traffic and Other Infractions 10.20.010.010 Other Criminal Cases 10.20.010.020
		Civil 10.20.020.000	N/A
		Families & Children 10.20.030.000	Families and Children Services 10.20.030.010 Probate, Guardianship & Mental Health Services 10.20.030.020 Juvenile Dependency Services 10.20.030.030 Juvenile Delinquency Services 10.20.030.040
	Operational Support 10.30.000.000	Other Support Operations 10.30.010.000 Court Interpreters 10.30.020.000 Jury Services 10.30.030.000	N/A
Court Administration 90.00.000.000	Executive Office 90.10.000.000 Fiscal Services 90.20.000.000 Human Resources 90.30.000.000 Business & Facilities Services 90.40.000.000 Information Technology 90.50.000.000 Distributed Administration 90.60.000.000	N/A	N/A